

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In Re:**

**LEHMAN BROTHERS HOLDINGS INC.,**

**Debtors.**

Case No. 08-13555 (JMP)

**CERTIFICATE OF SERVICE**

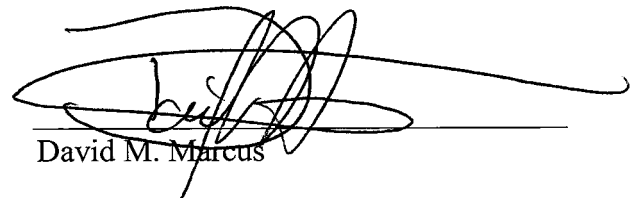
David Marcus, an attorney admitted to practice before this Court, hereby certifies under penalty of perjury that on December 6, 2010 I caused the Response of ICM Business Trust to the Debtors' Sixty-Seventh Omnibus Objection to Claims (document No. 13226) to be served and filed through the Court's Electronic Case Filing system and also served by hand delivery on the following:

Office of the United States Trustee  
For the Southern District of New York  
33 Whitehall Street -- 21st Floor  
New York, NY 10004  
Attention: Andy Velez-Rivera, Paul; Schwartzberg and Brian Masumota

Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, NY 10153  
Attention: Shai Waisman

Milbank Tweed Hadley & McCloy LLP  
One Chase Manhattan Plaza  
New York, NY 10005  
Attention: Dennis F. Dunne, Dennis O'Donnell and Evan Fleck

Dated: New York, New York.  
December 6, 2010



David M. Marcus